storage and communications, financing, insurance, real estate and business services, community, social and personal services) in GDP increased from 36.6 per cent in 1980-81 to 45.5 per cent in 1998-99. It may also be noted that as per the quinquennial surveys conducted by the National Sample Survey Organisation on Employment and Unemployment the share of services in total employment rose from 17.21 per cent in 1983 to 22.73 per cent in 1999-2000. The growth of employment among other things crucially depends on the growth of GDP. TJre Approach Paper to the Tenth Five Year Plan (2002—07) released by the Planning Commission has envisaged an average annual GDP growth target of 8 per cent and has also emphasised providing gainful high-quality employment to the addition to the labour force over the Tenth Plan period.

Appointment of CMD in IDBI

2961. PROF. RAM DEO BHANDARY: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the post of Chairman and CMD in IDBI is lying vacant since February, 2001; and

(b) if so, the steps taken by Government for appointment of CMD in IDBI?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI BALASAHEB VIKHE PATIL): (a) and (b) On the retirement of the then CMD, IDBI on 31.01.2001 (AN), two Executive Directors were appointed for different durations as acting CMDs of IDBI pending appointment of regular CMD. Government has since appointed regular CMD, IDBI and he has assumed the charge on 4.09.2001.

Tax exemption to DA and other allowances

† 2962. SHRI SURYABHAN PATIL VAHADANE: Will the Minister of FINANCE be pleased to state:

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† Original notice of the question was received in Hindi.

(a) whether the deamess allowance and other allowances being paid to Government employees have been kept exempted from taxes;

(b) if so, the details thereof; and

(c) if not, the criteria adopted for income tax?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) Deamess Allowance is not exempt from tax. Allowances payable by the Government to the citizens of India for services rendered outside India are exempt u& 10(7) of the Income-tax Act, 1961. Some of the other allowances are exempt subject to the conditionsfextent prescribed in the provisions of section 10(14)(i)(ii) of Income Tax Act, 1961 read with Rules 2BB of the Income-tax Rules, 1962.

(b) Statement is enclosed. *(See* below)

(c) Some of allowances are exempt to the extent they are actually spent in the performance of duties of an office or an employment of profit while others are exempt subject to the ceilings presribed in Rule 2BB(2). .

Statement

(b) ALLOWANCES EXEMPT UNDER THE INCOME TAX ACT, 1961 READ WITH INCOME TAX RULES, 1962.

I. Allowances exempt as per Rule 2BB(1) read with Section 10(14)(1) of the Income Tax Act 1961 subject to the condition that they are wholly, necessarily and exclusively spent in the performance of duties of an office or an employment of profit

(a) any allowance granted to meet the cost of travel on tour or on transfer;

(b) any allowance, whether granted on tour or for the period of journey in connection with transfer, to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty;

(c) any allowance granted to meet the expenditure incurred on conveyance in performance of duties of an office or employment of

profit; Provided that free conveyance is not provided by the employer;

(d) any allowance granted to meet the expenditure incurred on a helper where such helper is engaged for the performance of the duties of an officce or employment of profit;

(e) any allowance granted for encouraging the academic, research and training pursuits in educational and research institutions;

(f) any allowance granted to meet the expenditure incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit,

II. Allowances exempt to the celling provided in Rule 2BB(2)

S.No.	Name of the Allowance	Place at which allowance is exempt	Extent to which allowance is exempt
1	2	3	4
1.	Special Compensatory (hilly areas) Allowance or High Altitude AHewuce or Snow Bound Area Allowance etc.	Selected Areas of Manipur, Arunachal Prades, Sikkim, Himachal Pradesh, Jammu and Kashmir and U.P.	Rs. aory. per month.
2.	Special Compensatory Allowance for border area or remote locality or difficult area or disturbed area.	Selected parts of Andaman and Nicobar Islands, Himachal Pradesh, Jammu and Kashmir and throughout Lakshadweep and Minicoy islands and Arunachal Pradesh.	Rs. 1300/- per month.
3.	Special Compensatory (Tribal ArcaySchedule AreayAgency Areas).	Tamilnadu, UP, Karnataka, Tripura, Assam, W.B., Bihar and Orissa.	R* 200/- Per month.

I	2	3	4
4.	For employee* of My transport system, allowance to meet his personal expenditure during his duties in course of running such transport from one place to another.	Whole of India	70% of such aMowance maximum Ms. 6000'. par month.
5.	Children Education Allowance	Whole of India	Rs. UXK per month par child, maximum for two children*.
6.	Hostel Expenditure Allowance	Whole of India	Rs. XW- per month per child, maximum for two childrens.
7.	Compensatory Field A«n a Allowance	Ceatam pans of Arunachal Pradesh, Sikkim, Himaohal Pradesh, UP.. Jammu and Kashmir and throughout Manipur and Nagaland.	Rs. MW- per month.
8.	Compensatory Modified Field Area Allowance	Centaia parts of Punjab, Rajasthan, Haryana, Himaohal Pradesh, Arunachal Pradesh, Assam, U.P., Sikkim, Jaauau and Kashmir.	Rs. 1000- per month.
9.	Counter Insurgency Allowance for Armed Forces	Whole of India	Rs. 3,90V- per month.
10.	Underground Allowance for working in uncongenial unnatural climate in coal mines.	Whole of India	Rs. 80CK per month.

1	2	3	4	
11.	High Altitude Allowance for Armed Forces	For altitude of 9000 to 15000 feet.	Rs. lOtifc month.	per
		Above 13,000 feet	Rs. 16,00 month.	per
12.	Special Active Field Area Allowance for Armed Forces	Compensatory Whole of India north.	Rs. . 42,00'-Highly	per
13.	Special Island Allowance for Armed Forces	(Duty) Andaman and Nicobar Lakshadweep Wands.	and Rs. 32504 and month.	per

III. Allowances received by citizens of India working abroad.

Section 10(7) of the Income tax Act, provide exemption in respect of any allowance or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India.

Financial assistance by Rashtriya Awaas Bank in UP and Delhi

2963. SHRI MUNAWAR HASAN: Will the Minister of FINANCE be pleased to state:

(a) the details of financial assistance provided by the Rashtriya Awaas Bank to the people of Uttar Pradesh and Delhi for construction of houses during the last three years; and

(b) the achievement made by Government in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI BALASAHEB VIKHE PATIL): (a) Rashtriya Awaas Bank [National Housing Bank (NHB)] does not provide direct financial assistance to the individual borrowers. However, NHB have extended re-finance assistance, to the Prime Lending Institutions in respect of housing loans provided by them, of Rs. 5097.01 crores in the State of Uttar Pradesh and Rs. 3544.81 crores in Delhi during the last three years *i.e.* 1998-99 to 2000-2001.